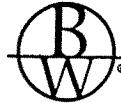


## **EXHIBIT L**



BANNER & WITCOFF, LTD.  
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CHICAGO, ILLINOIS 60606-7407

TEL: 312.463.5000  
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**Charles W. Shifley**  
Direct Dial: (312) 463-5441  
cshifley@bannerwitcoff.com

June 19, 2006

Mr. David Sherbin  
Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098-2815

**Re:** Delphi Corporation et al. - Chapter 11 Proceedings  
Monthly Statement of Fees and Disbursements

Dear David:

Enclosed please find our monthly statement for legal services rendered to the above referenced debtors and debtors-in-possession (collectively the "Debtors") and for reimbursement of expenses incurred in connection with such representation from May 1, 2006 through May 31, 2006 (the "Fee Period").

The total invoice for the Fee Period is \$11,444.97, which is composed of (i) \$11,185.00 for fees and (ii) \$259.97 for expenses.

Please feel free to contact me with any questions.

Very truly yours,

A handwritten signature in black ink that reads "Charles W. Shifley".  
Charles W. Shifley

CWS/sls  
Enclosure

Mr. David Sherbin  
June 19, 2006  
Page 2

cc: Joseph Papelian, Esq.  
Delphi Corporation  
5725 Delphi Drive  
Troy, Michigan 48098-2815  
(Deputy General Counsel)

John Wm. Butler, Jr., Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive  
Suite 2100  
Chicago, Illinois 60606  
(Counsel to Debtors)

Delores De Elizalde  
Skadden, Arps, Slate, Meagher & Flom LLP  
Four Times Square  
New York, NY 10036  
(Counsel to Debtors)

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Office of the United States Trustee for the  
Southern District of New York  
33 Whitehall Street  
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New York, NY 10004  
(United States Trustee)

Robert J. Rosenberg, Esq.  
Latham & Watkins LLP  
885 Third Avenue  
New York, NY 10022-4802  
(Counsel to Unsecured Creditors Committee)

Marissa Wesley, Esq.  
Simpson Thacher & Bartlett LLP  
425 Lexington Avenue  
New York, NY 10017  
(Counsel for Prepetition Credit Facility Agent)

Marlane Melican, Esq.  
Davis Polk & Wardell  
450 Lexington Avenue  
New York, NY 10017  
(Counsel to Postpetition Credit Facility Agent)

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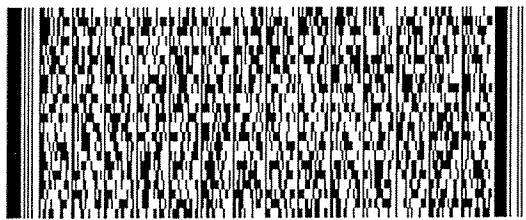


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Marlane Melican, Esq.  
Davis Polk & Wardell  
450 Lexington Avenue

New York, NY 10017



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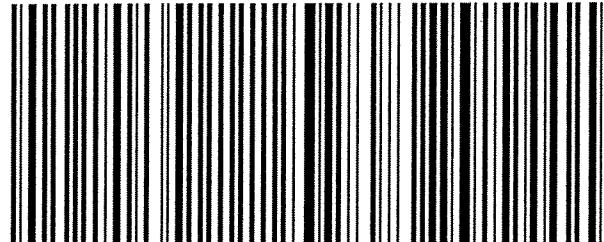
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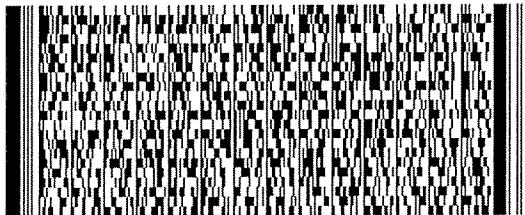
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**Simpson Thacher & Bartlett LLP**  
**425 Lexington Avenue**

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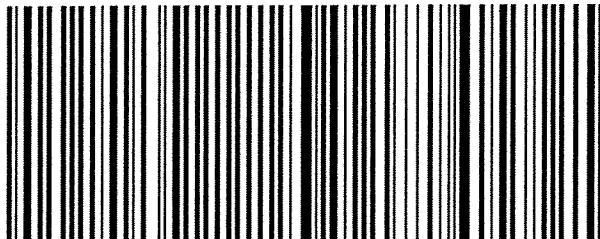
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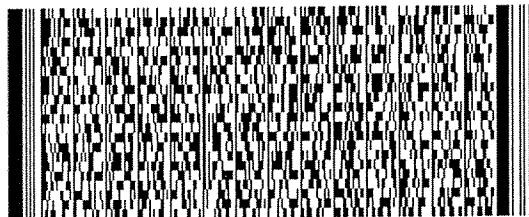
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New York, NY 10036



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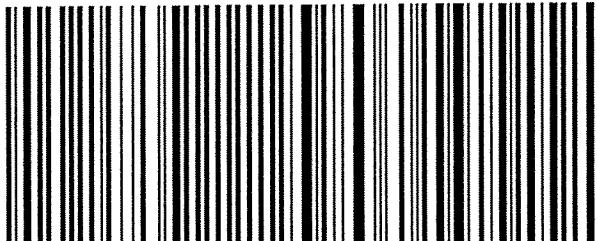
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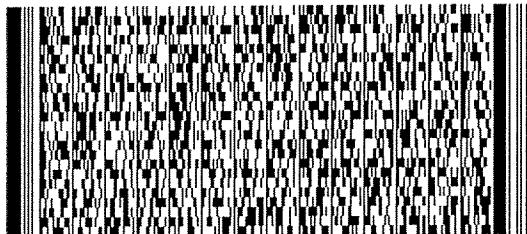
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Skadden Arps Slate Meagher & Flom  
333 West Wacker Drive  
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Chicago, IL 60606



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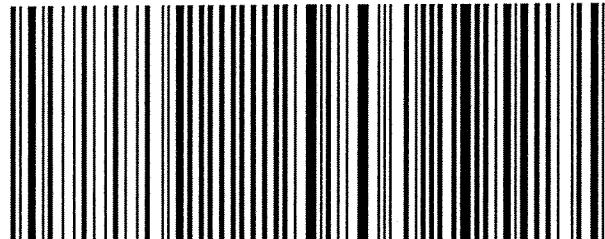
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